

Chapter 6

ALCOHOLIC BEVERAGES

Sec. 6-1. Permit fees and gross receipt taxes.

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- (a) A biennial permit fee equal in amount to exactly one-half of that levied by the State is hereby levied upon all Package Stores and upon all Wine and Beer Retailers located within the limits of the City of Helotes for the use and benefit of the City. The fee shall be, and the same hereby is levied, on Package Stores, whether they sell all or any part of the classifications of intoxicating beverages, and upon Wine and Beer Retailers upon the same basis, and whether holding a permit for sale of same for consumption on or off the premises. These fees are levied pursuant to the provisions of the "Alcoholic Beverage Code," Vernon's Amended Texas Statutes.
- (b) A biennial permit fee or gross receipts tax or occupation tax or other tax permitted by State Law is hereby levied upon all businesses in the City in the business of selling mixed drinks in the manner and for the time and in the maximum amount permitted by State Law.
- (c) Such permit fees and gross receipt taxes shall be paid to the City on or before the 31st day of January in every odd numbered calendar year.
- (d) Upon payment of said permit fees and gross receipt taxes, the City Alcoholic Beverage Sales License issued by the Development Services Department shall be posted and displayed conspicuously with the Texas Alcoholic Beverage Commission License within the business.

(Ord. No. 47, §§§ 1--3, 9-9-1987; Ord. 432, §1, 6-10-2010; Ord. No. 494, §, 01-24-2013)

Chapters 7 - 9. Reserved.